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NATURE OF SERVICE:

Comprehensive Audit Services

AGREEMENT
FOR CONSULTATION OR OTHER SERVICES

THIS AGREEMENT made this 19th day of April, by and between the CITY OF MILPITAS, a municipal corporation of the State of California, 455 East Calaveras Boulevard, Milpitas, California (hereinafter referred to as "CITY") and Maze & Associates whose address is 1931 San Miguel Drive Suite 100, Walnut Creek, California (hereinafter referred to as "AUDITOR") at Milpitas, California.

WITNESSETH:

IN CONSIDERATION of the mutual covenants and conditions herein contained, the parties do hereby agree as follows:

1. General

CITY engages AUDITOR to furnish the services hereinafter mentioned upon the covenants and conditions of this Agreement, at the compensation herein stipulated, and AUDITOR accepts said engagement upon said terms.

2. Duties of AUDITOR; Services to be Performed by AUDITOR

AUDITOR shall perform such duties and services as are listed on Exhibit A attached hereto, signed by the parties, hereby referred to and made part hereof by reference. Said services shall be completed according to the time schedule contained in Exhibit E.

3. Services or Materials to be Performed or Furnished by CITY

CITY shall perform such services or furnish such materials to AUDITOR in connection with the performance of this agreement as are set forth on Exhibit B attached hereto, signed by the parties, hereby referred to and made a part thereof by reference. If there are no entries on said Exhibit B, CITY shall not be required to provide any services or furnish any materials to AUDITOR in connection with this Agreement. Unless otherwise provided on Exhibit B, all said services and materials will be furnished by CITY to AUDITOR without cost to AUDITOR.

4. Payment by CITY: Time and Manner of Payment

CITY shall pay AUDITOR for all services to be rendered by it and all materials to be furnished under this Agreement, the amount specifically set forth and in the manner specifically set forth on Exhibit C attached hereto, signed by the parties, hereby referred to and made a part hereof by reference. AUDITOR agrees to accept said sum as full compensation for all services due under this Agreement.

5. Additional Work

The AUDITOR shall be entitled to extra compensation for services or materials not otherwise required under this Agreement, provided that CITY shall first have requested such extra services or materials in writing, but in no event shall CITY be liable for payment unless the amount of such extra compensation shall first have been agreed to in writing by CITY.

6. Professional Skill

AUDITOR represents that it is skilled in the professional calling necessary to perform the work agreed to be done by it under this Agreement. CITY relies upon the skill of AUDITOR to do and perform its work in the most skillful manner, and AUDITOR agrees to thus perform its work, and the acceptance of its work by CITY shall not operate as a release of AUDITOR from said Agreement.

7. Prohibited Interest

No member, officer or employee of CITY shall have any interest, direct or indirect, in this Agreement or in the proceeds thereof.

8. Equal Employment Opportunity

AUDITOR shall not discriminate against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, sexual orientation, age, physical or mental disability, medical condition, marital status, or denial of family care leave.

9. Compliance with Laws

AUDITOR shall comply with all current federal, state and city laws, statutes, ordinances, rules and regulations and the orders and decrees of, any court or administrative body or tribunal in any manner affecting the performance of the Agreement.

10. Independent Contractor

AUDITOR is acting as an independent contractor in furnishing the services or materials and performing the work required by this Agreement and is not an agent, servant or employee of CITY.

11. Indemnity

AUDITOR agrees to indemnify and hold harmless CITY, its officers and employees from all costs, expenses, claims, liabilities or damages to persons or property arising out of or in any way connected with the intentional or negligent act or omission of the AUDITOR, its officers, employees, agents, contractors, subcontractors or any officer, agent or employee thereof.

12. Insurance: Public/Professional Liability

AUDITOR agrees to maintain and pay for a public liability policy naming CITY, its officers, and employees as an additional insured and insuring them against liability or financial loss resulting from injuries occurring to persons or property in or about or in connection with said work to be performed under this Agreement. Each policy of insurance shall provide primary coverage on an occurrence basis in a company satisfactory to CITY in the following minimal amounts: personal injury, \$1,000,000, for each person and \$1,000,000, per occurrence; property damage, \$500,000, per occurrence. Each policy shall provide that it shall not be cancelled or reduced in coverage without 30 days prior written notice to CITY. The public liability policy shall provide (a) if CITY, its officers or employees have other insurance against loss covered by said policy, said other insurance shall be excess insurance only, and (b) that CITY, its officers and employees are not precluded from claim under said policy against other insured parties.

AUDITOR shall file Certificates of insurance with CITY in a form satisfactory to RISK MANAGER upon execution of this Agreement, evidencing said coverage and the requirements of this paragraph.

AUDITOR agrees to obtain and keep in force during the term of this Agreement professional liability insurance covering any loss out of or related in any manner to the negligent acts, errors or omissions of AUDITOR in a minimum amount of \$2,000,000 per occurrence, \$2,000,000 aggregate. Said professional liability insurance is to be kept in force for the term of this Agreement and covering claims for a period of three (3) years after this Agreement. Each policy shall provide that it shall not be canceled or reduced in coverage without 30 days prior written notice to CITY.

13. Insurance: Worker's Compensation

AUDITOR agrees to comply with all State requirements relating to Worker's Compensation Insurance and to provide the same for its employees.

14. CITY Representative

The City Manager, or his or her designee, shall represent CITY in all matters pertaining to the services to be rendered under this Agreement; all requirements of CITY pertaining to the services and materials to be rendered under this Agreement shall be coordinated through said CITY representative.

15. AUDITOR Representative

Scott Maze shall represent AUDITOR in all matters pertaining to the services and materials to be rendered under this Agreement. All requirements of AUDITOR pertaining to the services or materials to be rendered under this Agreement shall be coordinated through the AUDITOR representative.

16. AUDITOR Professional Team

AUDITOR shall provide and maintain the professional team to Perform the services and furnish the materials in connection with this Agreement whose names and capacities are set forth on Exhibit D. In the event that any member of said team shall leave the employ of AUDITOR or be transferred to another Office Of AUDITOR, AUDITOR shall so advise CITY and replace him or her with a new member who is competent to perform the required work and who shall be satisfactory to CITY. Such other agents or employee contractors or subcontractors not listed on Exhibit D as may be required to perform any portion of this Agreement shall be competent and shall be suitably experienced in the functions which they perform,

17. Notices

Unless otherwise provided herein, all notices required hereunder shall be given by certified mail, Postage Prepaid and addressed to the party at the address indicated in the opening paragraph of this Agreement provided, however, that in lieu thereof, notice may be given by personal delivery to the party at said address.

18. Title to Documents

All original calculations, photographs, maps, drawings, plans, design notes and other material or documents developed or used in connection with the performance of this Agreement shall be the property of CITY provided, however, that AUDITOR may provide CITY with legible photo static copies thereof in lieu of the originals upon approval by CITY representative. Any plans and specifications shall bear the name of the AUDITOR together With his Certificate number. If Auditor's working papers or product includes computer generated statistical material, AUDITOR shall provide the material including the data base upon which it is based to CITY in a mutually agreed upon computer machine -readable format and media.

19. Assignment

Neither party shall assign nor sublet any portion of this Agreement without the written consent of the other party.

20. Faithful Performance Bond

Unless the provisions of this clause are expressly waived in writing by the signature of the parties hereunder, AUDITOR shall title a bond with CITY, as Obligee, in a sum of equivalent to the Maximum sum to be paid AUDITOR hereunder, executed by AUDITOR as principal and by a corporate surety authorized to transact a surety business in the State of California, as surety, approved by CITY as to form and sufficiency, conditioned upon the full and faithful performance of each of the covenants and conditions of this Agreement and upon the full and faithful performance of all services or materials required hereunder.

By signing their names hereunder, however, the parties waive the provisions of this paragraph requiring a Faithful Performance Bond:

CITY OF MILPITAS

BY: _____

CITY MANAGER

AUDITOR

BY: Jerry P. [Signature]

BY: _____

21. Termination

Without limitation to such rights or remedies as CITY shall otherwise have by law, CITY shall also have the right to terminate this Agreement for any reason upon written notice to AUDITOR. In the event of such termination, AUDITOR shall be compensated in proportion to the percentage of services performed or materials furnished (in relation to the total which would have been performed or furnished) through the date of receipt of notification from CITY to terminate, unless otherwise stated on Exhibit C.

22. Entire Agreement

This Agreement contains the entire understanding between the parties with respect to the subject matter herein and superseded all prior negotiations and agreements. There are no representations,, agreement, or understandings, whether oral or written, between or among the parties relating to the subject matter of this Agreement which are not fully expressed herein. This Agreement may not be altered or amended except by an instrument in writing executed by all of the parties hereto.

23. Miscellaneous

All covenants herein shall be conditions. Time shall be of the essence. Failure on the part of either party to enforce any provision of this Agreement shall not be construed as a waiver of the right to compel enforcement of such provision or any other provision, The singular number shall include the plural, and the masculine gender shall include the feminine gender and neuter gender whenever the context of this Agreement permits.

24. Applicable Law

The interpretation and enforcement of this Agreement shall be governed by the laws of the State of California.

25. Additional Provisions, Exhibits

Additional provisions of this Agreement may be set forth on Exhibit E. All Exhibits shall be attached to, signed by the parties. and are hereby referred to and made a part hereof by reference.

IN WITNESS WHERE-OF, the parties have hereunto set their hands the day and year first above written.

APPROVED AS TO FORM

CITY OF MILPITAS

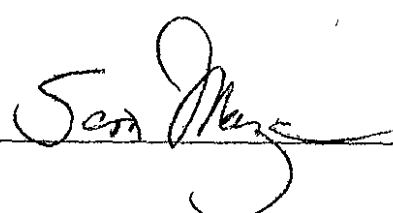
BY: _____
CITY ATTORNEY

BY: _____
CITY MANAGER

APPROVED AS TO CONTENT

AUDITOR

BY: _____
DIRECTOR OF FINANCE

BY:  _____
BY: _____

Note: All Exhibits must be signed by the parties in order(to be an effective portion of this agreement.

- Exhibit A: AUDITOR Services
- Exhibit B: City Services
- Exhibit C: Compensation Manner and Amount
- Exhibit D: Professional Team
- Exhibit E: Reports; Additional Provision; Time of Completion;
Conflict of Interest Provisions

AUDITOR Agreement

EXHIBIT A
(AUDITOR SERVICES)

Scope of Services:

The City of Milpitas desires the AUDITOR to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles.

The AUDITOR is not required to audit the supplemental schedules. However, the AUDITOR is to provide an "in-relation-to" report on the supplemental schedules based on the auditing procedures applied during the audit of the financial statements. The AUDITOR is not required to audit the statistical section of the report.

The AUDITOR is not required to audit the schedule of expenditures of federal financial awards. However, the AUDITOR is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

In addition to the above, the AUDITOR will be required to prepare and issue separate financial and/or compliance reports on the following:

1. Redevelopment Agency of the City of Milpitas
2. Transportation Development Act Program - Article 3
3. Agreed Upon Procedures Performed Related to the Gann Appropriations Limitation
4. Milpitas Public Financing Authority

The audit shall be performed in accordance with generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U. S. General Accounting Office's *Government Auditing Standards* (1994), the provisions of the Single Audit Act Amendments of 1996 and the provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*.

The AUDITOR is responsible for report preparation, editing, duplication and assembly of all the reports with the exception of the Comprehensive Annual Financial Report where the CITY will be responsible for the duplication and assembly.

Term:

This agreement covers the audits for fiscal years 2004/2005, 2005/06 and 2006/07 subject to concurrence of City Council and the annual availability of an appropriation. Additionally there is an option to extend the contract to include fiscal years 2007/08 and 2008/09 subject to the annual review and recommendation of the Finance Director, the concurrence of City Council and the annual availability of an appropriation.

Reports:

Following the completion of the audit of the fiscal year's financial statements, the AUDITOR shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. Reports on such other audits or agreed-upon procedures as are listed in Exhibit A.
3. A report on the internal control structure based on the AUDITORS' understanding of the control structure and assessment of control risk.
4. A Summary of Findings and questioned costs. (Single Audit)
5. A Schedule of findings and questioned costs. (Single Audit)

EXHIBIT A
(AUDITOR SERVICES, CONTINUED)

6. An "in-relation-to" report on the schedule of expenditures of federal financial awards.
7. A report on compliance and on the internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. (Single Audit)
8. A report on compliance and internal control over compliance applicable to each major federal award program. (Single Audit)
9. A report on compliance and on the internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. (Redevelopment Agency Component Unit)

In the required report(s) on internal controls, the AUDITOR shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Nonreportable conditions discovered by the AUDITOR shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls.

The reports on compliance shall include LI instances of noncompliance.

Additional Provisions:

1. The City of Milpitas will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program and to the California Society of Municipal Finance Officers for their award program. The AUDITOR selected shall be expected to review the financial statements and schedules to insure compliance with each award program.
2. The schedule of expenditures of federal financial awards and related AUDITOR's report, as well as the reports on the internal controls and compliance, are not to be included in the comprehensive annual financial report, but are to be issued separately.
3. Working Paper Retention and Access to Working Papers - all working papers and reports must be retained, at the AUDITOR's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of Milpitas of the need to extend the retention period. -The AUDITOR will be required to make working papers available, upon request, to the following parties or their designees:
 - City of Milpitas
 - U. S. Department of Housing and Urban Development (HUD)
 - U. S. General Accounting Office (GAO)
 - U.S. Department of Justice
 - Parties designated by the federal or state governments or by the City of Milpitas as part of an audit quality review process
 - Auditors of entities of which the City of Milpitas is a subrecipient of grant funds
 - State of California, Office of the State Controller

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

EXHIBIT B
(CITY SERVICES)

In order for the AUDITOR to make the completion dates noted in Exhibit E (Time of Completion), the City will use its best efforts to provide to the AUDITOR closed and balanced general ledgers and other information as agreed to on the Annual Closing Checklist. Such information should be provided by the completion dates specified in the Annual Closing Checklist. In the event that the City fails to provide the above required information by the specified dates, the due dates for the affected reports set forth in Exhibit E shall be extended the same number of days that the City is late in providing such information.

The City will also provide AUDITOR a reasonable workspace, desks and chairs. The AUDITOR will also be provided with reasonable access to one telephone line, photocopying facilities and a FAX machine.

The City will also provide related supporting schedules, and other normal audit-assist activities such as:

- Audit coordination by the persons designated.
- Schedule and work paper preparation (details to be agreed upon at completion of interim Closing Checklist).
- Pulling of requested supporting documents (details to be agreed upon at completion of Interim Closing Checklist).
- Assistance by Information Services personnel with the required review of EDP general and specific controls.
- Clerical typing of confirmations and letters (details to be agreed upon at completion of initial audit planning).

EXHIBIT C
(COMPENSATION MANNER AND AMOUNT)

The total all-inclusive maximum price for the 2004/2005, 2005/2006, 2006/2007 engagement, as described in exhibit A, including all out-of pocket expenses are \$72,315, \$74,556 and \$76,868 respectively.

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred. Interim billing shall cover a period of not less than a calendar month. The balance of the contracted amount will be paid within thirty (30) days after the delivery of the audit reports and the filing of the final draft of the management letter(s), provided that the City's Finance Director has determined that all conditions and terms of this Agreement have been met by the AUDITOR. Appropriate detail as to category of personnel, hours worked and rate per hour will be provided with any supplementary billings.

If it should become necessary for the CITY to request the AUDITOR to render any additional services then such additional work shall be performed only if set forth in an addendum to the contract between the CITY and AUDITOR. Any such additional work agreed to between the CITY and AUDITOR shall be performed at the following rates \$295 per hour for partners, \$190 per hour for managers, \$115 per hour for supervisory staff, \$80 per hour for staff, \$60 per hour for administrative staff.

EXHIBIT C

CITY OF MILPITAS
 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
 FOR THE AUDIT OF THE JUNE 30, 2005-2007 FINANCIAL STATEMENTS

	Hours	Hourly Rates	Totals (1)		
			2005	2006	2007
Partners	34	\$295	\$10,030	\$10,341	\$10,662
Managers	52	190	9,880	10,186	10,502
Supervisory staff	105	115	12,075	12,449	12,835
Staff	246	80	19,680	20,290	20,919
Other:					
Administrative Staff	1	60	60	62	64
Subtotal	438		51,725	53,328	54,982
Total for Services described in Section IID of the RFP (Detail on subsequent pages)					
Redevelopment Agency	64		6,465	6,665	6,872
Single Audit, one program (2)	48		4,395	4,531	4,671
Transportation Development Act	22		2,350	2,423	2,498
Milpitas Public Financing Authority	27		2,860	2,949	3,040
CAFR Preparation and Editing	40		4,520	4,660	4,805
Out-of-pocket expenses (3)					
Total all-inclusive maximum price:	639		\$72,315	\$74,556	\$76,868

Notes:

- (1) Our policy is to attempt to keep our clients fees constant after inflation. Therefore, the fees for years subsequent to 2005 have been adjusted for the 2004 CPI increase of 3.1% for the Services Sector of the U.S. Department of Labor, Bureau of Labor Statistics for the San Francisco-Oakland Area.
- (2) Additional major programs will cost \$4,395 each in fiscal 2005.
- (3) Out-of-pocket expenses are included in our standard hourly rate.

PARTNER, SUPERVISOR AND STAFF QUALIFICATIONS AND EXPERIENCE

Audit Team

The City of Milpitas' audit team will comprise a total of seven people, all of whom are full-time Maze & Associates employees. Included in that team will be two Principal, one Director, one supervisor, one Senior Associate and two Associates.

Our people assigned to your work will include Scott Maze as Engagement Principal, Cory Biggs as Technical Review Principal/Alternate Principal, Amy Meyer as Director, Melita Law as Supervisor, Robert Rangel as Senior Associate, and Chaitali Paliwal and David Alvey as Associates. We will also have Donald Hester, our Information Technology Manager, perform a review of your information technology as it relates to our work.

Resumes of Staff Assigned to Your Audit

We have included complete resumes of all people assigned to your audit below. We think you will agree after reviewing these resumes that our staff have significant amounts of experience and education in municipal auditing and accounting.

SCOTT MAZE, Engagement Principal-- Scott is a graduate of Lehigh University, Bethlehem, Pennsylvania, and holds CPA certificates in Pennsylvania and California. He joined Price Waterhouse & Co. in 1962 and served in the Pittsburgh, Sacramento and San Francisco offices of that firm. In 1977, he joined the Walnut Creek firm of Blanding, Boyer & Maze, later returning to Sacramento to become managing partner of Porterfield & Co. On January 1, 1986, he established Maze & Associates. His experience includes a broad range of municipal, commercial, manufacturing and other audit work. He is a member of the AICPA, California Society of CPA's, CSMFO and GFOA. **Scott accumulated three hundred twenty-eight hours of continuing education** in the past three years as an in-house continuing education instructor and a participant in GFOA and CSMFO courses. His principal municipal experience includes:

City of Alameda	City of Monterey
Alameda Power & Telecom	Moraga-Orinda Fire Protection District
City of Benicia	City of Newark
California Joint Powers Risk Management Authority	City of Oakley
Coastside County Water District	City of Pacific Grove
City of Concord	City of Pinole
City of Daly City	City of Pleasant Hill
City of Dublin	City of Redwood City
East Bay Regional Park District	Redwood Empire Municipal Insurance Fund
East Bay Schools Insurance Group	City of Rio Vista
City of Half Moon Bay	City of San Carlos
Half Moon Bay Fire Protection District	City of San Mateo
City of Hayward	City of San Pablo
Town of Hillsborough	City of San Ramon
City of Larkspur	City of Santa Clara
City of Livermore	City of Saratoga
Livermore Area Recreation and Park District	City of Tracy

EXHIBIT D

PARTNER, SUPERVISOR AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)

Scott Maze (Continued)

City of Los Altos	City of Visalia
Town Los Altos Hills	City of Walnut Creek
Town of Los Gatos	City of Waterford
City of Manteca	West Contra Costa Integrated Waste Management
City of Milpitas	City of Woodland
City of Modesto	Town of Woodside

CORY BIGGS, Technical Review/Alternate Principal--Cory is a graduate of CSU Hayward with a B.S. in Business, emphasis in Accounting. He is a California CPA with over nineteen years experience, three with Deloitte, Haskins & Sells, three with Seiler & Company, a large Bay Area local firm, and the rest with us. He is a member of the AICPA and California Society of CPA's. Cory's experience includes cities, school districts, and a variety of high-tech and commercial for-profit organizations. He is a CAFR reviewer for both CSMFO and the GFOA and is a member of the Professional and Technical Standards Committee which summarizes and makes the final determination for CSMFO awards for Cities. Cory is an instructor of our GASB 34 Implementation training courses we hold for municipalities. He is responsible for coordinating and reviewing most Single Audits of our clients' federal awards programs. He oversees the completion of all our client childcare grant audits prepared in accordance with State guidelines. He also ensures all of the Annual Reports of Financial Transactions we prepare on behalf of clients are completed and filed with the state. **Cory has accumulated three hundred twenty hours of continuing education in the past three years as an in-house instructor and participant.** His relevant municipal experience includes:

Alameda County Mayors Conference	City of Livermore
City of American Canyon	Livermore-Amador Valley Transit Authority
Town of Atherton	Livermore Area Recreation and Park District
City of Alameda	City of Los Altos
City of Belmont	Town of Los Altos Hills
City of Capitola	Town of Los Gatos
Coastside County Water District	City of Manteca
Contra Costa County Bond Funds	City of Millbrae
Contra Costa Transportation Authority	City of Milpitas
City of Cupertino	North Coast County Water District
City of Daly City	City of Palo Alto
City of Dublin	City of Pleasant Hill
City of El Cerrito	City of San Carlos
City of Emeryville	City of Saratoga
City of Hayward	San Ramon Valley Fire Protection District
Town of Hillsborough	

PARTNER, SUPERVISOR AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)

AMY MEYER, Director--Amy graduated from the University of the Pacific with a B.S. in Accounting. Amy is a California CPA and is a member of the California Society of CPAs and the American Institute of Certified Public Accountants. Amy is an experienced supervisor and has assisted several of our clients with their computer applications and is very comfortable using a variety of systems. She is also our PC applications expert. Amy has helped develop and implement our Cost Allocation Systems software in both Lotus and Excel. She has accumulated three hundred four hours of continuing education during the last three years. Her experience includes:

Alameda Power and Telecom	City of Mountain View
Town of Atherton	City of Oakley
City of Alameda	City of Palo Alto
California Joint Powers Risk Management Authority	Redwood Empire Municipal Insurance Fund
City of Concord	City of Rio Vista
East Bay Regional Park District	City of Roseville
Livermore Area Recreation and Park District	City of San Pablo
City of Livermore	City of Santa Clara
Town of Los Gatos	City of Saratoga
City of Manteca	City of Tracy
City of Martinez	City of Waterford
City of Milpitas	City of Woodland
City of Modesto	

MELITA LAW, Supervisor--Melita graduated from St. Mary's College with a Bachelors of Arts Degree in Business Administration with an emphasis in Accounting and a Minor in Economics. Prior to joining Maze & Associates Melita tutored accounting students. Melita has received over two hundred and thirty hours of continuing education in the last three years. Melita has participated in the following audits:

Alameda Power & Telecom	City of Milpitas
Alameda Reuse and Redevelopment Authority	City of Mountain View
City of Belmont	City of Palo Alto
City of Benicia	City of Pleasant Hill
City of Concord	City of Roseville
Dublin-San Ramon Services District	Saint Vincent De Paul
East Bay Regional Park District	City of San Carlos
City of Emeryville	City of San Pablo
City of Hayward	City of Saratoga
City of Livermore	City of South Lake Tahoe
Town of Los Altos Hills	Union Sanitary District
City of Manteca	West Contra Costa Transportation Advisory Committee
City of Napa	City of Woodland

PARTNER, SUPERVISOR AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)
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ROBERT RANGEL, Senior Associate--graduated from St. Mary's College with a Bachelors of Science Degree in Accounting. Robert has received **88 hours of continuing education** since joining Maze & Associates.

City of Benicia	City of Oakley
City of Concord	City of Palo Alto
City of Cupertino	City of Woodland
City of Daly City	California Association of Sanitation Agencies
City of Larkspur	California Joint Powers Risk Management Authority
City of Manteca	ID Business Solutions
City of Milpitas	San Ramon Valley Fire Protection District

CHAITALI PALIWAL, Associate--graduated from CSU Hayward with a Bachelors Degree in Business Administration with an option in Accounting. Chaitali has received **80 hours of continuing education** since joining Maze & Associates. Chaitali has participated in the following audits.

City of Alameda	City of Hayward
Alameda Power & Telecom	City of Livermore
City of Belmont	City of Pacific Grove
City of Benicia	City of Patterson
Charitable Federated Group	City of South Lake Tahoe
Food Bank of Contra Costa & Solano	

DAVID ALVEY, Intern --David will graduate from St. Mary's College, Moraga, CA with a Bachelors of Science Degree in Accounting and a Minor in Business Administration. David has already received **40 hours of continuing education** since joining Maze & Associates. David has experience as an internal auditor at California Savings Bank in Oakland, CA. As an intern, David has participated in the following audits:

City of Livermore	Regional Parks Foundation
City of Napa	

DONALD HESTER is the Information Systems Security Manager and Security Consultant at Maze & Associates. Donald graduated from Los Medanos College where he is also an adjunct instructor in the Computer Networking Technologies Department, teaching Microsoft and Security classes. Donald attended Communications and Electronic school in the U.S. Marine Corps. Donald is currently pursuing his master's degree in Executive Security Management at American Military University.

Donald has also obtained his post graduate CISSP (Certified Information System Security Professional), CISA (Certified Information Systems Auditor), MCSE (Microsoft Certified Systems Engineer), MCT (Microsoft Certified Trainer) along with CompTIA Security+ & Certified Technical Trainer CTT+ certifications.

Donald currently performs the Information Systems Security Reviews for our clients, including cities, special districts, non-profit organizations and corporations. Donald also gives seminars to local businesses on paperless office and information systems security issues.

Donald's memberships include, American Society of Industrial Security (ASIS), Information Systems Audit and Control Association (ISACA), Computer Security Institute (CSI), American Management Association (AMA), Think Security First!, the Marine Corps Association and the Marine Corps League.

Time of Completion:

**EXHIBIT E
(TIMING OF COMPLETION)**

City:	
Entrance conference and planning meeting	May 9, 2005, or earlier
Interim work	May 16, 2005
Prepare Annual Closing Checklist	June 1, 2005
Conference to review first closing and format drafts	June 1, 2005
Conference to review draft financial statements, notes and statistics, start fieldwork	September 6, 2005
Progress meetings to review adjustments and revisions (as needed)	September 6 – October 7
Conference to review and finalize Comprehensive Annual Financial Reports	October 7, 2005
Issue Camera Ready Copy of Comprehensive Annual Financial Reports	October 20, 2005
Redevelopment Agency:	
Review draft financial statements, notes and compliance reports	October 7, 2005
Issue final financial statements, notes and compliance reports	November 17, 2005
Other Reports:	
Management Letter	October 7, 2005
Single Audit Act Reports	October 7, 2005
Transportation Development Act Reports	October 7, 2005
Gann Limit Reports	October 7, 2005
Milpitas Public Financing Authority	October 7, 2005
Exit conference, to wrap up all entities and reports	October 7, 2005
Review draft reports	October 7, 2005
Issue final reports	October 20, 2005